Remarks

The Abstract has been amended to remove language for ease of description.

In view of the above, it is respectfully requested that the Amendments set forth above be entered.

The Commissioner is hereby authorized to charge any deficiencies or credit overpayment to Deposit Account No. 06-1325.

Respectfully submitted,

Date: 2/25/05

Sheldon R. Meyer Reg. No. 27,660

FLIESLER MEYER LLP

Four Embarcadero Center, Fourth Floor San Francisco, California 94111-4156

Telephone: (415) 362-3800